

**In The Claims**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of claims:**

1. (Original) A method for preparing resin particles, comprising the steps of: applying a shear force to an aqueous dispersion (II) with increased viscosity formed by adding a thickener (V) to an aqueous dispersion (I) containing resin particles (A); and decreasing the viscosity of the aqueous dispersion obtained by the step described above.
2. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion is decreased by adding a viscosity decreasing agent (E) in the viscosity decreasing step.
3. (Original) The method according to claim 2, wherein the viscosity decreasing agent (E) is  $\alpha$ -glycanase and/or  $\beta$ -glycanase.
4. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion (II) is in the range of 300 to 100,000 mPa•s (at 25°C).
5. (Original) The method according to claim 1, wherein the viscosity of the aqueous dispersion after subjecting the viscosity decreasing step is 200 mPa•s or less (at 25°C).
6. (Original) The method according to claim 1, wherein the thickener (V) is at least one of naturally-occurring, semisynthetic, and synthetic water-soluble polymers.

7. (Original) The method according to claim 6, wherein the thickener (V) is at least one selected from the group consisting of acrylic acid-based (co)polymer salts, vinyl ether-based (co)polymers, and cellulose-based semisynthetic polymers.

8. (Original) The method according to claim 1, wherein the resin particles (A) comprises at least one resin selected from the group consisting of vinyl resins, polyurethanes, epoxy resins, and polyesters.

9. (Original) The method according to claim 1, wherein the aqueous dispersion (I) is a product obtained by reacting an active group-containing prepolymer ( $\alpha$ ) with a curing agent ( $\beta$ ) in an aqueous medium.

10 (Original) The method according to claim 9, wherein the reactive group-containing prepolymer ( $\alpha$ ) has at least one reactive group selected from the group consisting of an isocyanate group, a blocked isocyanate group and an epoxy group, and the curing agent ( $\beta$ ) is an active hydrogen-containing compound ( $\beta_1$ ) that may be blocked with a removable compound.

11. (Original) The method according to claim 10, wherein the active hydrogen-containing compound ( $\beta_1$ ) that may be blocked with a removable compound is a ketimine compound and/or water.

12 (Currently Amended) A resin particle (B) obtained in accordance with the method of ~~any one of claims 1 to 11~~.

13 (Original) The resin particle (B) according to claim 12, which has a shape factor (SF-1) of 110 to 800.

14 (Original) The resin particle (B) according to claim 13, which can be used as additives for paints, additives for coating materials, powder coatings, additives for cosmetics, resins for

slush molding, spacers for use in manufacturing electronic components or devices, standard particles for electronic measuring instruments, toners for electrophotography, toners for electrostatic recording, toners for electrostatic printing, and hot-melt adhesives.